

# Tennessee Agricultural Enhancement Program

## A Cost Share Program for Tennessee Farmers

### 2015 PRODUCER APPLICATION • APPLICATION PERIOD JUNE 1 - JUNE 7, 2015

TAEP provides cost share assistance for long term investments in Tennessee's livestock and farming operations. TAEP is a direct result of Tennessee's commitment to supporting its agricultural industry and rural economies.

# Application A

Genetics • Livestock Equipment • Livestock Working Facility Cover  
Hay Storage • Grain Storage • Livestock Feed Storage



#### Genetics –

Eligible Bred Beef Heifers – purchases increase the maximum reimbursement. *See pages 6 and 7.*

Eligible Bulls and Semen with Genomic Enhanced EPDs – purchases increase the maximum reimbursement. *See pages 6 and 8.*

#### Apply Online

TAEP Application A & Application B are available online ([www.tn.gov/taep](http://www.tn.gov/taep)). *See page 20.*

#### Producer Diversification Application B Supplement

Improved application materials are available for this program in a separate booklet. *See page 2 for more details.*



### Application Guide

Cost Share Options .....	2	Livestock Working Facility Cover .....	12	Application A - Genetics, Equipment, Working Facility Cover, Hay, Feed and Grain Storage .....	21
50% Master Producer Requirements .....	3	Hay Storage .....	14	Form W-9 .....	23
Eligibility Requirements .....	4	Livestock Feed Storage .....	16	Quick Reference Guide .....	27
Rules .....	5	Grain Storage .....	18		
Genetics .....	6	How to Apply .....	19		
Livestock Equipment .....	10	TAEP Online Instructions .....	20		

## COST SHARE OPTIONS

### 2015 Producer Cost Share Opportunities

#### Application A

Programs	Reimbursement Maximums	Reimbursement Deadlines
Livestock Equipment	\$3,500	Dec. 1, 2015
Livestock Feed Storage	\$10,000	Dec. 1, 2015
Genetics	\$350 – \$2,000 See page 6 for more information.	May 1, 2016
Livestock Working Facility Cover	\$3,500	May 1, 2016
Hay Storage	\$7,500	May 1, 2016
Grain Storage	\$15,000 50% Not Available	May 1, 2016

Reimbursements are calculated at 35% for Standard Producers or 50% for Master Producers.

#### Application B

Programs	Reimbursement Maximums		Reimbursement Deadlines
	35% Standard Producer	50% Master Producer	
Producer Diversification	\$10,000	\$15,000	May 1, 2016

Program information, application instructions, and Application B are available in a separate booklet titled 2015 Producer Diversification Application B Supplement. Request a copy by emailing [Producer.Diversification@tn.gov](mailto:Producer.Diversification@tn.gov) or visit [www.tn.gov/taep](http://www.tn.gov/taep).

## PRODUCER DIVERSIFICATION APPLICATION B SUPPLEMENT

The goal of the Producer Diversification program is to encourage agricultural producers to expand or improve their operation through the production of diversified agricultural products. This program provides cost share opportunities for industry sectors of Agritourism, Fruits & Vegetables, Honey Bees, Horticulture, Organics, and Value-Added Products. Project categories include farm infrastructure, marketing, and specialized equipment. Applications are competitively evaluated by industry sector according to each individual project. Projects are identified primarily by the sector in which they are eligible.

Program information, application instructions, and Application B are available in a separate booklet titled 2015 Producer Diversification Application B Supplement.



Listed below are Producer Diversification sectors. See supplement for examples.

- Agritourism
- Fruits & Vegetables
- Honey Bees
- Horticulture
- Organics
- Value-Added Products

# 50% MASTER PRODUCER REQUIREMENTS

## 50% Master Producer Requirements – Application A

- Applicants approved for cost share must complete a course, related to their operation, prior to the program reimbursement deadline to be eligible for 50% cost share.
- Certificates are submitted with reimbursement request.
- The certificate must be in the name of the applicant approved for cost share. No substitutions allowed.
- Applicants that have **not completed** the appropriate course by reimbursement deadline will be eligible for the standard cost share of 35%.

### Eligible UT Courses

Master Beef Producer (MBP)  
Advanced Master Beef Producer (AMBP)  
Master Meat Goat Producer (MMGP)  
Advanced Master Meat Goat Producer (AMMGP)

Master Dairy Producer (MDP) – two or more modules per program year  
The MDP program has replaced TQMI program. TQMI certificates are no longer eligible.

### Eligibility By Program & Producer Type

Program	Cattle	Goat/Sheep	Hay
Genetics	MBP, AMBP, MDP	MMGP, AMMGP, MDP	Not Eligible
Livestock Equipment	MBP, AMBP, MDP	MMGP, AMMGP, MDP	Not Eligible
Livestock Working Facility Cover	MBP, AMBP, MDP	MMGP, AMMGP, MDP	Not Eligible
Hay Storage	MBP, AMBP, MDP	MMGP, AMMGP, MDP	MBP, AMBP, MMGP, AMMGP, MDP
Livestock Feed Storage	MBP, AMBP, MDP	MMGP, AMMGP, MDP	Not Eligible
Grain Storage	Master Producer 50% is not available for this program.		

### Course Schedules

University of Tennessee and Tennessee State University Extension  
[extension.tennessee.edu](http://extension.tennessee.edu) or [www.tnstate.edu/extension](http://www.tnstate.edu/extension)

Find your local UT/TSU Extension office to inquire about educational course offerings. Ask about partial scholarships for participation in master producer certification programs. Funding for scholarships is provided by TN Department of Agriculture and paid directly to UT.

**TAEF - [www.tn.gov/taef](http://www.tn.gov/taef)**

See link for Master Certification Information. Each course section includes a link for UT class schedules along with important course information.

### When do I need to recertify to be eligible for TAEF 50% cost share?

If you are unsure when you took the UT Master Course, please contact your local UT Extension Agent for assistance.

#### UT Advanced Master Beef Producer

Year UT Master Beef Course was Completed	UT Master Beef Course is Good Through	Advanced UT Master Beef Certification Required by
2004 - 2007	May 1, 2015	December 1, 2015
2008 - 2011	May 1, 2016	December 1, 2016
2012 - 2014	May 1, 2017	December 1, 2017

#### UT Master Dairy Producer

To maintain a MDP status, producers must complete 2 of 3 MDP modules per program year. At least 3 MDP modules will be offered during the year.

#### UT Advanced Master Meat Goat

Year UT Master Meat Goat Course was Completed	UT Master Meat Goat Course is Good Through	Advanced UT Master Meat Goat Certification Required by
2007 - 2011	May 1, 2015	December 1, 2015
2012 - 2013	May 1, 2016	December 1, 2016
2014	May 1, 2017	December 1, 2017

# ELIGIBILITY REQUIREMENTS

## To Be Eligible for TAEP Cost share, applicant must:

1. Be a citizen of the United States of America and/or lawfully present in the United States.
2. Be an individual Tennessee resident operating a farm located in Tennessee.
3. Be at least 18 years old on application date.
4. Meet minimum livestock/acreage requirements for each program applied.

Head of livestock = maximum number of single type, regardless of sex or age, **at one time** during the last 12 months.

5. Have filed a **Federal IRS Schedule F (Form 1040)**, Profit or Loss from Farming, within the last two years (2013 or 2014).

Applicant will **not** be required to submit a copy of their Schedule F at the time of application. However, applicant may be asked to submit a copy of their Schedule F prior to TAEP approval to verify their farming operation.

6. Register their premise if applicant has livestock on their operation.

- Applicant name must match contact name (primary or alternate) listed on premises account to be eligible.
- The premises account number is tied to the individual.
- The premises id number is tied to the farm address.
- An individual can have multiple premises id numbers if they have multiple farm locations.
- The farm address listed on the cost share application must match the address for the premises id listed on the application.
- Premises registration forms and instructions are available from TDA by calling 615-837-5120 or at [www.tn.gov/agriculture/regulatory/livestock.html](http://www.tn.gov/agriculture/regulatory/livestock.html).

7. Have appropriate certification based on type of producer and cost share program.

**BEEF AND DAIRY CATTLE** must have current **Beef Quality Assurance Certification (BQA)** at time of application.

- BQA certifications must be renewed every three years and **CURRENT** at time of application.
- BQA is a two-hour educational course on cattle management and care sponsored by the Tennessee Cattlemen's Association (TCA). Contact TCA for additional information on BQA classes at 615-896-2333, [info@tncattle.org](mailto:info@tncattle.org), [www.tncattle.org](http://www.tncattle.org) or your local UT Extension office, [utextension.tennessee.edu](http://utextension.tennessee.edu).
- Online BQA courses are eligible. A copy of online BQA certificate must be submitted with application.

**SWINE** must have current **Pork Quality Assurance Plus Certification (PQA)** at time of application.

- PQA Plus is a two-hour educational course on swine management and care sponsored by the Tennessee Pork Producers Association (TPPA). PQA certifications must be renewed every three years and **CURRENT** at time of application. Contact TPPA for additional information on PQA Plus classes at 615-274-6533 or [porkpromotn@tds.net](mailto:porkpromotn@tds.net).

**DAIRY** (cattle, goats and sheep) must be permitted by TDA to be eligible as a dairy at time of application.

- Contact TDA Consumer and Industry Services, Food and Dairy Division, at 615-837-5193, for permit information.

### IMPORTANT

**Certifications, permits and other priority requirements as specified by program must be completed by the applicant. No substitutions allowed. This applies to: BQA, PQA, dairy permit, premises registration, master producer certifications, and Producer Diversification requirements.**

## Tennessee Department of Agriculture may:

- Accept, modify or reject any or all requests.
- Modify program criteria, approval and payment processes.
- Provide partial funding for specific activity components that may be less than the full amount requested.
- Require additional information from the applicant.
- Deny payments for projects that do not meet requirements.

## Application Rules:

1. Applications must be submitted during the application period June 1-7, 2015.
  - Applications may be submitted by one of the following methods:
    - Online – June 1, 2015 through June 7, 2015.
    - Mail – Applications must have a postmark date ranging from June 1, 2015 through June 6, 2015.
    - Hand delivery to TDA, Holeman Building, 424 Hogan Road, Nashville, TN 37220 between **June 1, 2015 - June 5, 2015**.
  - Faxed or emailed applications will not be accepted.
  - Applications postmarked or hand delivered **prior** to June 1, 2015 and **after** June 6, 2015 are ineligible.
2. Application A cost share requests will be **approved by priority level**.
  - Applicants can select one program from each program group – Genetics, Facility Improvement, and Storage.
  - Applicants can select one priority rank for each program group in order of importance to their operation (1=first choice, 2=second choice, 3=third choice). *See application form, Section 5, on page 21 for additional information.*
3. Application B cost share requests are evaluated on a competitive basis by industry sector (Producer Diversification).
4. Applicants may only submit one Application A per Federal IRS Schedule F, per person, per application period.
5. Applicants may only submit one Application B per Federal IRS Schedule F, per person, per application period.
6. Applicant will be notified in writing of approval or disapproval. Allow 12 weeks for application processing.



## Reimbursement Rules:

1. Receipts dated prior to June 1, 2015 are not eligible.
2. Receipts for in-kind services are not eligible (trade-in value is not eligible).
3. Used equipment, used materials and leased equipment are not eligible for cost share reimbursement unless otherwise noted.
4. Labor provided by applicant or their employees is not eligible for cost share reimbursement. Labor of any type is not eligible under Livestock Equipment.
5. Applicant cannot be reimbursed for purchases from a business where applicant participates in ownership (producer cooperatives excluded).
6. Applicants cannot combine projects with other applicants.
7. Reimbursement documentation must be postmarked or hand delivered by the deadline. Additional processing time is required for incomplete requests and requests submitted within one month of the program deadline.
8. There can only be one reimbursement payment per cost share approval. Projects must be completed before submitting reimbursement documentation.
9. Failure to complete projects and utilize any allocated funds can affect eligibility for future program participation. Partial utilization of allocated funds is allowed.
10. Falsifying applications, invoices or other documents submitted to TDA may make producer and farm ineligible to participate in present and/or future TDA programs, and may result in civil litigation or criminal prosecution.

## Verification Rules:

1. Applicant must utilize equipment and structures purchased with cost share funds for the intended purpose of the program for a minimum of three continuous years from date of purchase.
2. Site visits relating to the performance of the activity before, during and after completion may take place.
3. Applicants may be required to repay funds if they fail to comply with all aspects of the cost share guidelines.



## GENETICS - OVERVIEW

### \$2,000 Maximum Reimbursement

- Approved applications will be allocated program maximum of \$2,000.
- Reimbursements will be based on maximum allowed per eligible item.
- Bred Beef Heifer purchases required for maximum reimbursement of \$2,000.

Item	Maximum/Item
Bucks, Rams	\$350
Bulls, AI, Testing	\$1,200
Bulls and Semen with eligible Genomic Enhanced EPDs	\$1,600*
Bred Beef Heifers (max. \$400 per heifer)	\$2,000*
* Items purchased must meet specified conditions to be eligible for the increased maximum.	



## Purchase Examples

### Master or Standard Producer Purchases:

5 Bred Beef Heifers	\$2,500 /ea
Total Spent	\$12,500
<b>Reimbursement</b>	
5 x \$400 =	\$2,000
<b>Total Reimbursement</b>	<b>\$2,000</b>

### Master Producer Purchases:

1 Bull	\$2,700
1 Buck/Ram	\$850
1 Bred Beef Heifer	\$2,200
Total Spent	\$5,750
<b>Reimbursement</b>	
2,700 x 50% =	<del>\$1,350</del> \$1,200 (Max)
850 x 50% =	<del>\$425</del> \$350 (Max)
1 x \$400 =	\$400
<b>Total Reimbursement</b>	<b>\$1,950</b>

### Standard Producer Purchases:

1 Genomic Enhanced EPD Bull	\$4,000
1 Bred Beef Heifer	\$2,900
Total Spent	\$6,900
<b>Reimbursement</b>	
4,000 x 35% =	\$1,400
1 x \$400 =	\$400
<b>Total Reimbursement</b>	<b>\$1,800</b>

### Master Producer Purchases:

1 Genomic Enhanced EPD Bull	\$4,000
1 Bred Beef Heifer	\$2,900
Total Spent	\$6,900
<b>Reimbursement</b>	
4,000 x 50% =	<del>\$2,000</del> \$1,600 (Max)
1 x \$400 =	\$400
<b>Total Reimbursement</b>	<b>\$2,000</b>

## GENETICS - BRED BEEF HEIFERS



Livestock Minimum Requirements	Premises Registration	Certifications	\$2,000 Maximum Reimbursement \$400 max per heifer	
Cattle - 30 Head	Required	BQA - Beef	Standard 35% Cost Share	Master 50% Cost Share

- Reimbursement packet supersedes application information

### PROGRAM GOALS: Initiate herd growth, profitability and longevity for Tennessee's cattle producers

#### QUALIFICATIONS FOR BRED BEEF HEIFERS

- Stewardship Information (Seller signature)**
  - Identification: Heifers must be individually and permanently identified with electronic or metal tag, brand or tattoo.
  - Age: Maximum = 28 months at time of purchase.
  - Sire of Bred Beef Heifers: Must have EPDs from an eligible TAEP breed association. *See page 8.*
  - Service Sire (AI or natural): Heifers must be bred to a bull that meets TAEP Calving Ease bull type requirements, with a minimum accuracy level to be set. **Artificial Insemination to high accuracy TAEP Calving Ease sires is recommended.**
    - Pre-breeding examinations (including disposition scoring, reproductive tract scoring and pelvic measurements) performed by a licensed veterinarian are encouraged, but not required.
    - Producer Affidavit forms for Bred Beef Heifers will be included in the TAEP Genetics approval packet (reimbursement instructions) and will be available in a printable form at [www.tn.gov/taep](http://www.tn.gov/taep).
- Preventative Health (Seller or Veterinarian signature)**
  - Dewormed
  - Vaccines - 2 rounds
    - Respiratory: IBR, BVD, PI<sub>3</sub>, BRSV
    - Blackleg: 7-way Clostridial
    - Reproductive: Lepto, Vibrio (Lepto HB is recommended).
- Current & Reproductive Health (Veterinarian signature)**
  - Test negative for PI - BVD (certificate required) (some Genomic tests include this).
  - Pregnancy status: Minimum = 90 days bred at date of purchase.
  - Size: Minimum = 800 pounds at pregnancy exam.
  - Frame/muscle score: Minimum = M2 (Includes L1, L2, M1 or M2).
    - Veterinarian Affidavit forms for Bred Beef Heifers will be available from Tennessee licensed veterinarians and will be available in a printable form at [www.tn.gov/taep](http://www.tn.gov/taep).



# GENETICS - CATTLE

Livestock Minimum Requirements	Premises Registration	Certifications	Maximum Reimbursement Standard 35% or Master 50%
Cattle - 30 Head	Required	BQA - Beef and Dairy	\$1,200 - Bulls, AI, Testing \$1,600 - Bulls and Semen with Genomic Enhanced EPDs
Head of livestock = maximum number of single type, regardless of sex or age, at one time during the last 12 months.			

- Reimbursement packet supersedes application information



Genomic Enhanced EPDs utilize DNA information to improve the accuracy of the EPDs generated by the respective breed association. Genomic Enhanced EPDs on a young unproven bull can have the same accuracy as a bull that has already produced several calves. The maximum reimbursement increases to \$1,600 for eligible bulls and semen with Genomic Enhanced EPDs.

## PROGRAM GOALS: Increase the marketability, longevity and reputation of Tennessee's cattle

### QUALIFICATIONS

#### Eligible Items

- Bulls
  - Purchased bulls
  - Leased bulls - \$400 max.
- Artificial Insemination (AI)
  - Semen from eligible AI sires
- Semen tanks, supplies & equipment
- AI technician fees and/or AI training certification
- Testing
  - Breeding soundness evaluation (BSE)
  - Pregnancy testing

#### Requirements

- Beef - bulls and semen must meet or exceed the min. requirements for one of the following three bull types. Each bull type has a different set of EPD requirements.
  - Balanced bulls
  - Terminal bulls
  - Calving Ease bulls - eligible as Bred Beef Heifer service sire.
- Dairy - AI is encouraged.
  - Lifetime Net Merit (LNM)
    - LNM or Index values must be current as of June 1, 2015
  - Production index (ex. TPI for Holstein / JPI for Jersey)
- Breeding Soundness Evaluation (BSE) - licensed veterinarian within 90 days
- Electronic Identification (EID) - 15 digit number
- Artificial Insemination (AI) - EPD proof required
- Pregnancy testing - by a Tennessee licensed veterinarian



Expected Progeny Differences (EPDs) and Lifetime Net Merit (LNM) have changed for this application period. EPD values must be current as of June 1, 2015. EPDs must be generated and printed from the most prominent national association of members for each eligible beef breed. Eligible beef breeds for the TAEP Genetics program must have a national breed performance testing program that participates in a National Cattle Evaluation Program recognized by the Beef Improvement Federation.

Breed eligibility criteria will be posted by July 1, 2015 at [www.tn.gov/taep](http://www.tn.gov/taep) and will be included in the approval packet reimbursement instructions. **NEW - Accuracy requirements will be posted with the EPDs for the Calving Ease bull type.**

#### Ineligible Items - Most commonly requested

- Producer time and labor for AI work will not be reimbursed
- Embryo transfer
- Herd evaluation
- AI registration certificates
- Mileage, transportation and delivery expenses
- Computerized heat detection systems
- Carcass ultrasounding





## GENETICS - GOATS/SHEEP

Livestock Minimum Requirements	Premises Registration	\$350 Maximum Reimbursement	
Goats and/or Sheep - 50 Head	Required	Standard 35% Cost Share	Master 50% Cost Share
Head of livestock = maximum number of single type, regardless of sex or age, <b>at one time</b> during the last 12 months.			

- Reimbursement packet supersedes application information

### PROGRAM GOALS: Increase the marketability, longevity and reputation of Tennessee's goats & sheep

#### QUALIFICATIONS

Eligible Items - Goats	Eligible Items - Sheep
<ol style="list-style-type: none"> <li>Bucks - fullblood or purebred registered</li> <li>Artificial Insemination (AI) <ol style="list-style-type: none"> <li>Semen from eligible bucks</li> <li>Semen tanks, supplies &amp; equipment</li> <li>AI fees - from a Tennessee licensed veterinarian</li> </ol> </li> <li>Pregnancy testing and BSE - Tennessee licensed veterinarian</li> </ol>	<ol style="list-style-type: none"> <li>Rams - registered <ol style="list-style-type: none"> <li>RR results for the Scrapie Codon 171 Genotype test</li> <li>NN results for the Spider Syndrome Genotype test</li> </ol> </li> <li>Artificial Insemination (AI) <ol style="list-style-type: none"> <li>Semen from eligible rams</li> <li>Semen tanks, supplies &amp; equipment</li> <li>AI fees - from a Tennessee licensed veterinarian</li> </ol> </li> <li>Pregnancy testing and BSE - Tennessee licensed veterinarian</li> </ol>
Requirements - Goats	Requirements - Sheep
<ol style="list-style-type: none"> <li>Physical Examination or Breeding Soundness Evaluation (BSE) <ol style="list-style-type: none"> <li>Must be completed within 90 days of purchase or reimbursement</li> </ol> </li> <li>Official Identification - tattoo, microchip or scrapie tag</li> <li>Pregnancy testing and BSE - Tennessee licensed veterinarian</li> </ol>	<ol style="list-style-type: none"> <li>Physical Examination or Breeding Soundness Evaluation (BSE) <ol style="list-style-type: none"> <li>Must be completed within 90 days of purchase or reimbursement</li> </ol> </li> <li>Official Identification - tattoo, microchip or scrapie tag</li> <li>Pregnancy testing and BSE - Tennessee licensed veterinarian</li> </ol>
Ineligible Items - Most commonly requested	
<ol style="list-style-type: none"> <li>Producer time and labor for AI work will not be reimbursed</li> <li>Embryo transfer</li> <li>Herd evaluation</li> <li>AI registration certificates</li> </ol>	<ol style="list-style-type: none"> <li>Mileage, transportation and delivery expenses</li> <li>Computerized heat detection systems</li> <li>Carcass ultrasounding</li> </ol>



# LIVESTOCK EQUIPMENT

Livestock Minimum Requirements	Premises Registration	Certifications	\$3,500 Maximum Reimbursement	
Cattle - 30 Head Goats/Sheep - 50 Head	Required	BQA - Beef and Dairy Permit - Dairy	Standard 35% Cost Share	Master 50% Cost Share
Head of livestock = maximum number of single type, regardless of sex or age, at one time during the last 12 months.				

- Reimbursement packet supersedes application information

## PROGRAM GOALS: Improve long term livestock husbandry and management capabilities and enhance farm safety

### GUIDELINES

#### A. Eligible Items Dairy, Beef, Goats/Sheep

- |  |  |
|--|--|
| <ol style="list-style-type: none"> <li>Head gate and/or neck extenders*</li> <li>Squeeze chute* (concrete to level-optional)</li> <li>Carriage*</li> <li>Palpation cage*</li> <li>Animal scale (concrete to level-optional)<br/>Single or multiple animal scales used for commerce must be state certified</li> <li>Hoof trimming table or chute</li> <li>Hay ring and/or cone insert</li> <li>Slant bar hay feeding wagon</li> <li>Pasture sprayers (must meet all of the following specifications to be eligible)               <ol style="list-style-type: none"> <li>Minimum tank capacity: 100 gal.</li> <li>Minimum pump output: 20 gal. per minute</li> <li>PTO or hydraulically driven roller or centrifugal pump<br/><i>Air-blast sprayers - not eligible</i></li> </ol> </li> <li>Covered mineral feeders (stand alone and ground only) - insecticide and/or oil applicator combinations are not eligible</li> <li>Feed bins - min. bin capacity/4 dry tons, stationary only (concrete pad-optional)</li> <li>Unload auger for feed bin (max. 29 ft. length)</li> <li>Creep feeder and/or panels</li> <li>Bunk feeders-concrete formed and/or steel (concrete to level-optional) plastic not eligible</li> </ol> | <ol style="list-style-type: none"> <li>Automatic cube pellet feeders</li> <li>EID, portable and/or panel readers</li> <li>Headlock stanchions and/or palpation rails</li> <li>Tubular gates for Livestock Management only</li> <li>Portable corral panels (including gate-in-frames)* for Livestock Management only</li> <li>Maternity pen kit - max. size per pen 15'x15'</li> <li>Alleyway* (single animal wide)</li> <li>Crowding tub* (includes Bud box)</li> <li>Loading chute*</li> <li>Curved or offset working chute*</li> <li>Holding pen               <ol style="list-style-type: none"> <li>Requirements                   <ul style="list-style-type: none"> <li>Securely attached to a handling, working or loading system</li> <li>Completely enclosed perimeter - stand alone sides not eligible<br/>See ineligible Item 8.</li> <li>Maximum size: 30,000 sq. ft.</li> </ul> </li> </ol> </li> </ol> |
|--|--|

#### (Items 21 - 25)

#### Working system guidelines

- Must conform to the individual item description & requirements
- Eligible components and materials include:
  - Items # 18 + 19
  - Guard rail\*
  - Alley panels\*, Alley frames\*
  - Rolling block doors\*, backstops\*
  - Add-on alley sheets
  - Wire stockade or bull panels (1 to 6 gauge)
  - Lumber - boards and/or posts
  - Metal posts - includes I-beams, piping and/or T-posts
  - Concrete for setting posts

Only items where (\*) is indicated may be new or used. Used items must be:

- In excellent working condition
- No excessive rust
- Functional soundness
- Reasonable market price

#### B. Dairy Only Items Dairy producers can also purchase items listed in section A

- |   |   |  |
|---|---|--|
| <ol style="list-style-type: none"> <li>Commercial water heater<sup>1</sup></li> <li>Water sterilization equipment</li> <li>Plate exchanger for cooling</li> <li>Milk vacuum pump</li> </ol> | <ol style="list-style-type: none"> <li>Milker pulsation equipment</li> <li>Vacuum system regulators</li> <li>Vacuum gauges</li> <li>Milk pipeline system<sup>2</sup></li> </ol> | <ol style="list-style-type: none"> <li>Milking equipment service contract<sup>3</sup></li> <li>Antibiotic and mastitis testing for on farm use<sup>4</sup></li> <li>Milk quality lab analyses</li> </ol> |
|---|---|--|

#### C. Goats/Sheep Only Items Goats/Sheep producers can also purchase items in section A

- |   |  |  |
|---|--|--|
| <ol style="list-style-type: none"> <li>Kidding/lambing pen, max. size per pen, 144 sq. ft. (12x12)</li> </ol> | <ol style="list-style-type: none"> <li>Fitting stand/hoof trimming table or chute</li> <li>Tilt/roll table (concrete to level-optional)</li> </ol> | <ol style="list-style-type: none"> <li>Sheep shears - min. 3 inch wide head - min. 2000 RPM</li> </ol> |
|---|--|--|

<sup>1</sup> Water heaters must be capable of maintaining a water temperature of 165 degrees

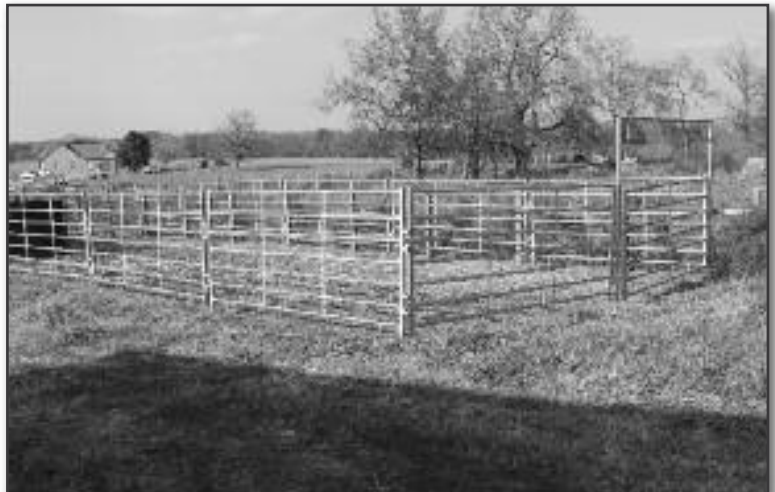
<sup>2</sup> Includes but not limited to automatic washer/sanitizing unit, clean in-place unit, washers, milker claws (units), vertical wash vat, milk meters and monitoring systems

<sup>3</sup> Milking equipment service contracts must be no longer than a 12 month period

<sup>4</sup> Cow-side tests including incubator or heater block and test kits and subclinical mastitis detectors

## Ineligible Items - Most commonly requested

- |  |   |   |
|--|---|---|
| 1. Air blast sprayers  | 12. Grain transport augers - See Grain Storage  | 22. Semen tanks - See Genetics  |
| 2. Calf hutches  | 13. Gravel  | 23. Tanks   |
| 3. Concrete, except where noted  | 14. Hay un-rollers  | 24. Used equipment and used materials unless otherwise noted  |
| 4. Delivery charges  | 15. Hoof trimmers   | 25. Wagons and trailers   |
| 5. Ear tags, taggers or software   | 16. Labor of any type   | 26. Watering systems, fencing and high traffic areas - contact the Soil Conservation District office in your county to apply for cost share assistance on these practices |
| 6. Electrical servc - materials/labor  | 17. Liquid handling systems   | 27. Weed wipers   |
| 7. Fans  | 18. Manure spreaders - See Livestock Feed Storage   |   |
| 8. Fencing - barbed wire, electric, high tensile, woven wire - or any stand alone fences | 19. Mobile feed bins & gravity wagons   |   |
| 9. Fuel  | 20. Overhead coverings or roofing materials for working facilities equipment - See Livestock Working Facility Cover program |   |
| 10. Geo-textile  | 21. Plastic feed bunks/troughs  |   |
| 11. GPS  |   |   |



# LIVESTOCK WORKING FACILITY COVER

Livestock Minimum Requirements	Premises Registration	Certifications	\$3,500 Maximum Reimbursement	
Cattle - 30 Head Goats/Sheep - 50 Head	Required	BQA - Beef and Dairy Permit - Dairy	Standard 35% Cost Share Max \$2 per sq ft	Master 50% Cost Share Max \$3 per sq ft
Head of livestock = maximum number of single type, regardless of sex or age, <b>at one time</b> during the last 12 months.				

- **Lifetime Limit** - this program has a lifetime limit of **one (1) reimbursement**
- Quotes are not required to request cost share funds
- Reimbursements will be based on finished project up to maximum amount
- Reimbursement packet supersedes application information

**PROGRAM GOALS:** Improve farm safety, functionality, and longevity of livestock working equipment by providing a protective cover

## GUIDELINES

### Eligible Items

- New structures and additions to existing structures
    - Structures must be a minimum size of **480 square feet** - 2nd level will not be eligible; **16 ft width minimum**
    - Minimum height - **10 ft high** clearance
    - Minimum of two openings for livestock access/movement
    - Use of structure is for covering securely installed livestock working equipment only.
  - Roof-metal, shingles, or polymer coated fabric (e.g., Cover-All, Clear Span, Super Structure, etc.)
  - Labor conducted by a contractor- *labor provided by applicant or their employees is not eligible*
- Working equipment must be arranged in a functional layout at the time of reimbursement. **Minimum setup of equipment undercover includes squeeze chute, alley, and crowding system area.**

### Requirements *see examples on page 13*

- It is the applicant's responsibility to ensure that their project is eligible and meets all TAEP criteria.
- Livestock working facility cover must conform to the minimum requirements and guidelines of TAEP.

### Reimbursement maximums per square foot

Approvals will be allocated for the maximum amount of \$3,500. Reimbursements will be based on finished project up to maximum per square foot. Examples of how to calculate reimbursement amount will be included in reimbursement instructions and at [www.tn.gov/taep](http://www.tn.gov/taep).

- 35% Cost Share - Standard Producer**  
\$2.00/sq. ft. max. reimbursement  
Total reimbursement not to exceed \$3,500
- 50% Cost Share - Master Producer**  
\$3.00/sq. ft. max. reimbursement  
Total reimbursement not to exceed \$3,500

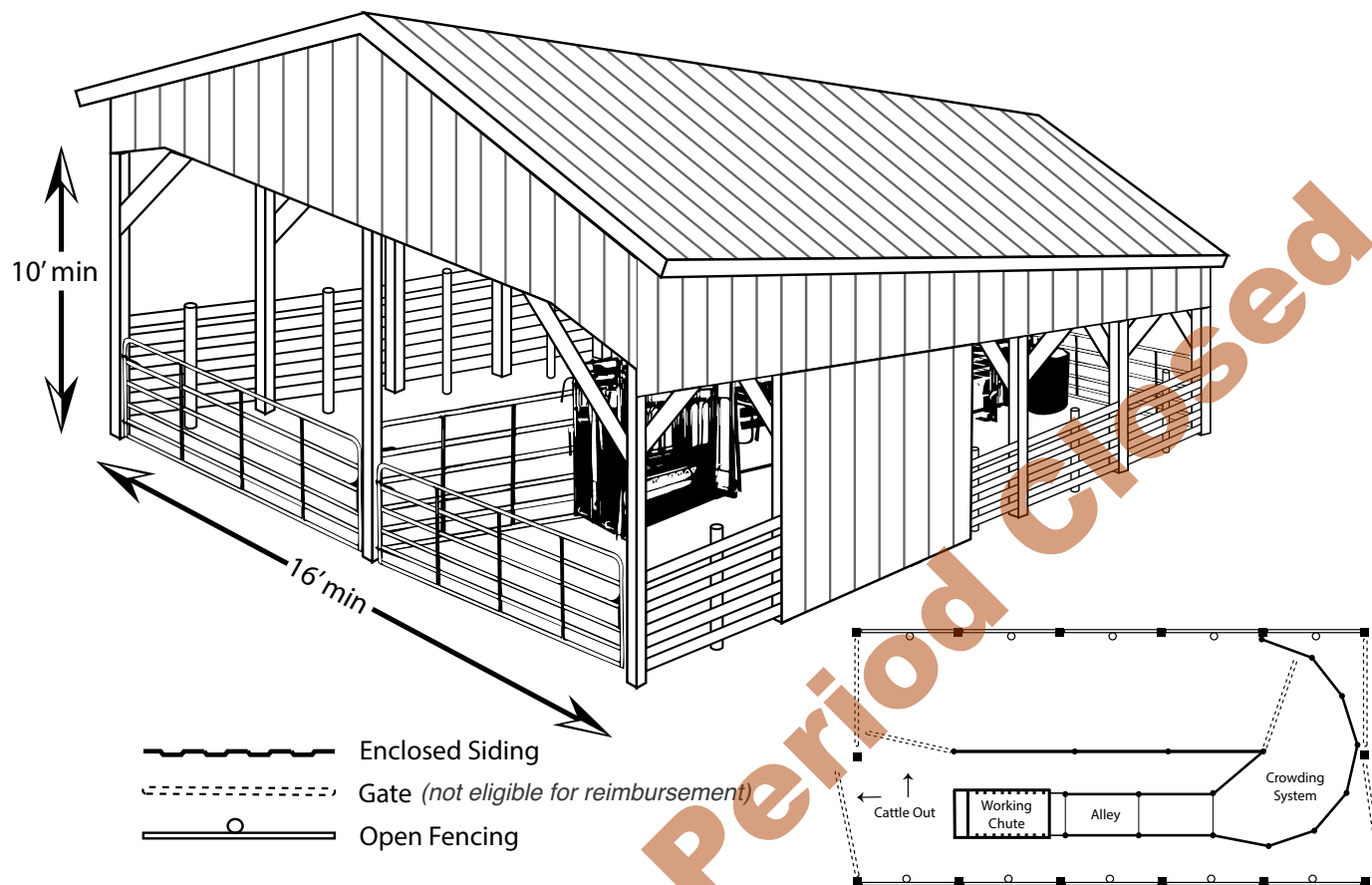
### Ineligible Items - *Most commonly requested*

- Cost of clearing land and site preparation
- Renovations of existing structures
- Labor provided by applicant or their employees
- Flooring - concrete, geotextile fabric, gravel, and others
- Completely enclosed building
- Doors - walk through and drive through
- Used materials are not eligible for reimbursement
- Material & labor for the installation of electrical service or plumbing to livestock working facility cover structure or equipment
- Guard rails
- Livestock equipment** - *see page 10 for program*
  - gates, portable corral panels, etc.

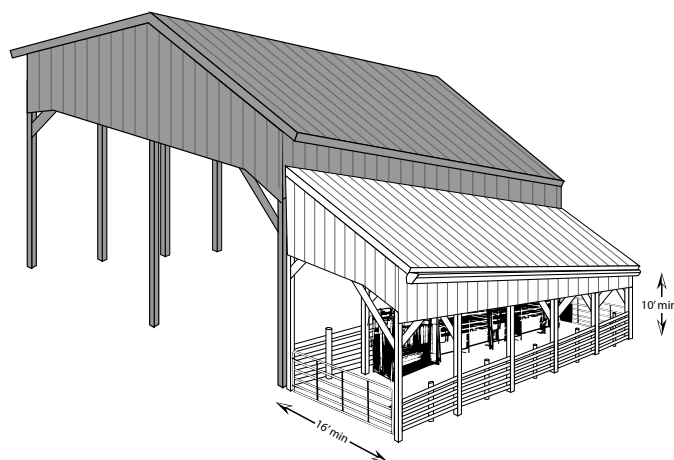
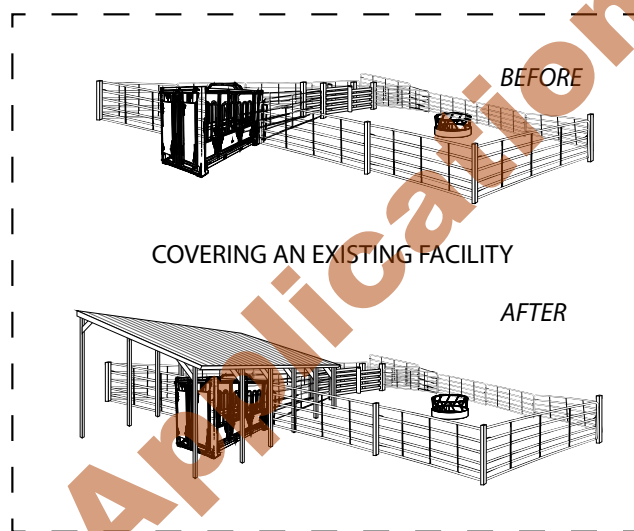


# LIVESTOCK WORKING FACILITY COVER EXAMPLES

## NEW STRUCTURE



## ADDITION TO EXISTING STRUCTURES



1. Minimum Size - 480 sq. ft.,  
16 ft minimum width

2. Completely enclosed buildings are  
not eligible.

3. Livestock Equipment (gates, portable  
corral panels, chutes, etc.) is not eligible  
under the Livestock Working Facility  
Cover Program.

Lifetime limit: Applicants may only receive one (1) Livestock Working Facility Cover reimbursement.



# HAY STORAGE

Livestock/Acreage Minimum Requirements	Premises Registration	Certifications	\$7,500 Maximum Reimbursement	
Cattle - 30 Head Goats/Sheep - 50 Head Hay - 50 Acres	Required for Livestock Producers	BQA - Beef and Dairy	Standard 35% Cost Share Max \$2 per sq ft	Master 50% Cost Share Max \$3 per sq ft
Head of livestock = maximum number of single type, regardless of sex or age, <b>at one time</b> during the last 12 months.				

- **Lifetime Limit** - this program has a lifetime limit of **four (4) reimbursements**
- Quotes are not required to request cost share funds
- Reimbursements will be based on finished project up to maximum amount
- Reimbursement packet supersedes application information

## PROGRAM GOALS: Improve quantity and nutritional quality by using proper storage and management

### GUIDELINES

#### Eligible Items

- New structures and additions to existing structures
  - New structures must be a min. of 900 sq. ft. - loft or 2nd level will not be considered in total sq. ft. of structure
  - Min. eave height - 14 ft. high clearance for new structures and additions
  - Use of structure must be for hay storage only
  - At least one side/end must be **completely** open
- Site Preparation - site must be well drained; cost of elevated pad construction is eligible, *clearing of land is not eligible*
- Roof - metal, shingles, or a polymer coated fabric (e.g., Cover- All, Clear Span, Super Structure, etc.)
- Flooring - recommended but not required; 4- 6 inches of gravel on geotextile fabric is eligible for cost share
- Labor conducted by a contractor - *labor provided by applicant or their employees is not eligible*

#### Requirements *additional requirements page 15*

- It is the applicant's responsibility to ensure that their project is eligible and meets all TAEP criteria.
- Hay storage structures must conform to the minimum requirements and guidelines of the University of Tennessee Extension Service. These guidelines are available at county UT Extension offices or online at [www.tn.gov/taep](http://www.tn.gov/taep) under Hay Storage.

#### Reimbursement maximums per square foot

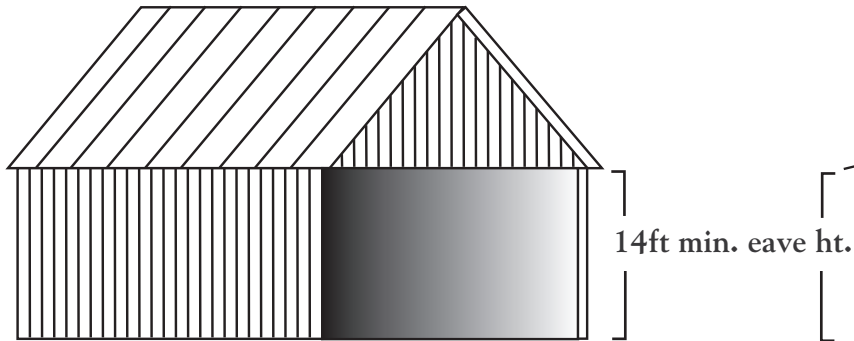
Approvals will be allocated for the maximum amount of \$7,500. Reimbursements will be based on finished project up to maximum per square foot. Examples of how to calculate reimbursement amount will be included in reimbursement instructions and at [www.tn.gov/taep](http://www.tn.gov/taep).

- |  |  |
|--|--|
| <ol style="list-style-type: none"> <li><b>35% Cost Share - Standard Producer</b><br/>\$2.00/sq. ft. max. reimbursement<br/>Gravel and site prep - Max \$300 reimbursement<br/>Total reimbursement not to exceed \$7,500</li> </ol> | <ol style="list-style-type: none"> <li><b>50% Cost Share - Master Producer</b><br/>\$3.00/sq. ft. max. reimbursement<br/>Gravel and site prep - Max \$500 reimbursement<br/>Total reimbursement not to exceed \$7,500</li> </ol> |
|--|--|

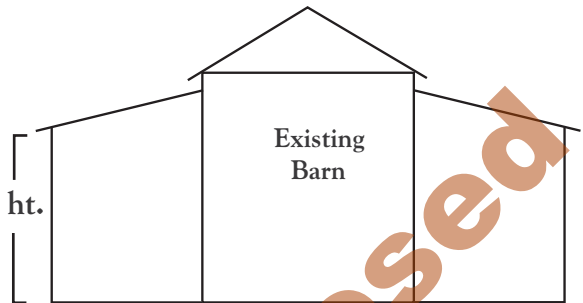
#### Ineligible Items - *Most commonly requested*

- |  |  |
|--|--|
| <ol style="list-style-type: none"> <li>Cost of clearing land</li> <li>Renovations of existing structures</li> <li>Labor provided by applicant or their employees</li> <li>Concrete flooring</li> <li>Completely enclosed buildings - no more than three walls</li> <li>Doors - walk through and drive through</li> </ol> | <ol style="list-style-type: none"> <li>Used materials are not eligible for reimbursement</li> <li>Windows are not eligible</li> <li>Corral panel</li> <li>Loft</li> <li>Insulation</li> <li>Car ports</li> </ol> |
|--|--|

## HAY STORAGE EXAMPLES

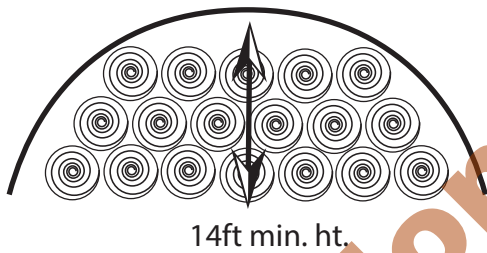


New Structure



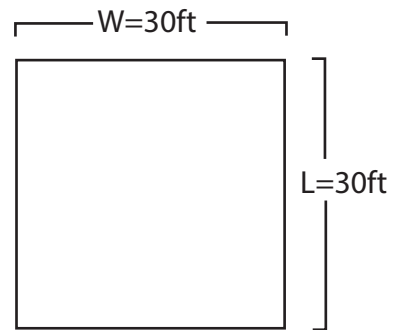
Additions to existing structure

Minimum Size - 900 sq. ft., *new structures only*  
length (ft.) x width (ft.) = sq. ft.



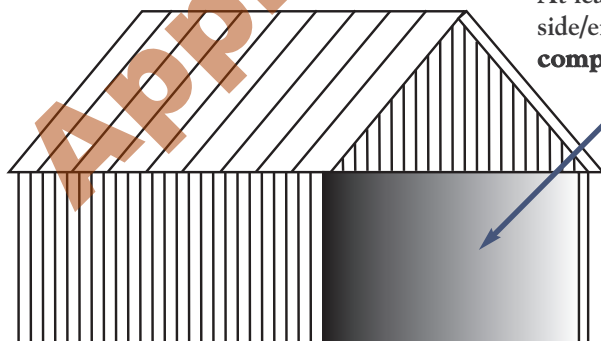
14ft min. ht.

Curved roof structure

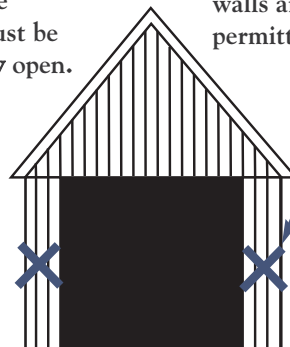


Example: 30 ft. x 30 ft. = 900 sq. ft.

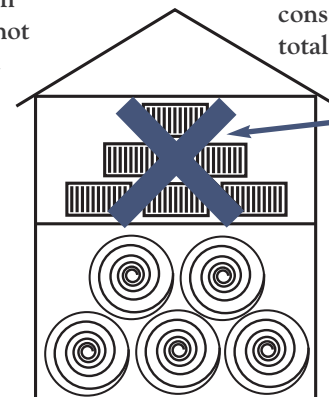
Completely enclosed buildings are not eligible.



At least one side/end must be **completely** open.



“Turned in” walls are not permitted.



2<sup>nd</sup> level not considered in total sq. ft.

Lifetime limit: Applicants may only receive four (4) Hay Storage reimbursements.

# LIVESTOCK FEED STORAGE

Livestock Minimum Requirements	Premises Registration	Certifications	\$10,000 Maximum Reimbursement	
Cattle - 100 Head Goats/Sheep - 150 Head Swine - 100 Head	Required	BQA - Beef and Dairy PQA Plus - Swine Permit - Dairy	Standard 35% Cost Share	Master 50% Cost Share
Head of livestock = maximum number of single type, regardless of sex or age, at one time during the last 12 months.				

- Quotes are not required to request cost share funds
- Reimbursements will be based on finished project up to maximum amount
- Reimbursement packet supersedes application information

## PROGRAM GOALS: Improve long term feed storage, cost efficiency and feed quality

### GUIDELINES

#### Eligible Items

1. Mixer wagons\* and grinder/mixers\* - equipment directly used to mix and/or grind hay, grain and other supplements for feed
2. Hay wrappers - machinery used for the wrapping of hay for use as haylage
3. Commodity shed - new structures and additions to existing structures used for storage of bulk raw commodities, including whole grains and co-products used in a mixing process to produce feed (see page 17 for minimum specifications)
4. Silage baggers - machinery used for the bagging or debagging of silage
5. Silos - ground and upright for storage of silage - must have concrete floors and walls
6. Labor - labor conducted by a contractor, or the supplier for construction of infrastructure and installation of new equipment; **reimbursement for labor cannot exceed 30% of total reimbursement** - labor provided by the applicant or their employees is not eligible

#### Dairy Only Items *Dairy producers can purchase items 1-11*

7. Stationary milk tanks
8. Generators for dairy barn
9. Manure/lagoon pumps
10. Manure/lagoon agitators
11. Manure spreaders - liquid/dry

#### Swine Only Items

*Swine producers can purchase items 1, 12, 13*

12. Generators for swine barn
13. Feed bin that has a minimum capacity of 4 tons dry and its only purpose is for on farm storage of animal feed

#### Poultry Only Items

*Please contact TAEP for additional information.*

*Only items where (\*) is indicated may be new or used. Used items must be:*

- In excellent working condition
- No excessive rust
- Functional soundness
- Reasonable market price

#### Requirements *additional specifications page 17*

1. It is the applicant's responsibility to ensure that their project is eligible and meets all TAEP criteria.
2. Applicants cannot be reimbursed for the same type of equipment or item in two consecutive program years.

#### Ineligible Items *- Most commonly requested*

1. Feed bins for cattle and goats/sheep, *see Livestock Equipment*
2. Bins that will be used for storage of bulk commodities not directly used for feed
3. Skid steers and attachment implements for existing equipment
4. Plastic used in bagging or wrapping procedures
5. Grain elevators or other equipment used to load or unload bins or silos
6. Grain/gravity wagons
7. Commodity sheds used for storage of materials other than bulk raw commodities (e.g., hay and commercial mixed feeds)
8. Renovations of existing structures and equipment
9. Used equipment and used materials unless otherwise noted
10. Labor provided by applicant or their employees
11. Completely enclosed commodity sheds - no more than three exterior walls
12. Doors - walk through and drive through
13. Material and labor for the installation of electrical service to equipment

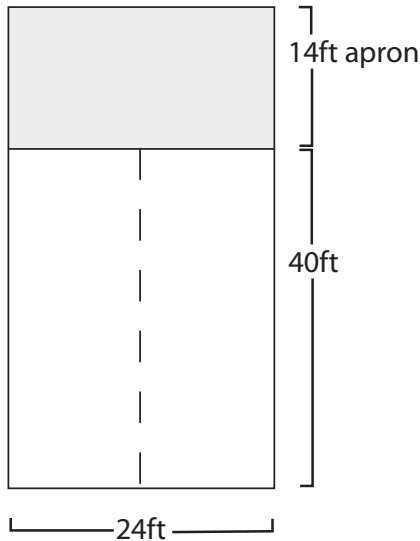
# COMMODITY SHED EXAMPLES

## Minimum Specifications

1. No more than three EXTERIOR walls, *completely enclosed buildings are not eligible*
2. Structure must have at least four reinforced INTERIOR walls, 4 ft. min. ht.
3. Minimum 14 ft. concrete apron
4. Bays - two or more
5. Concrete floor
6. Minimum 960 sq. ft.
7. Minimum height requirements:
  - Monoslope roof - 18 ft. front
  - Gable roof - 16 ft.

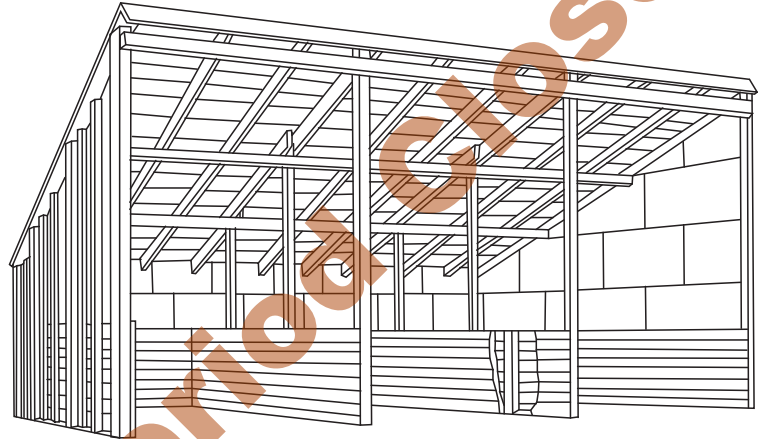
### Minimum Size 960 sq. ft.

#### TOP VIEW



length (40 ft.) x width (24 ft.) = 960 sq. ft.

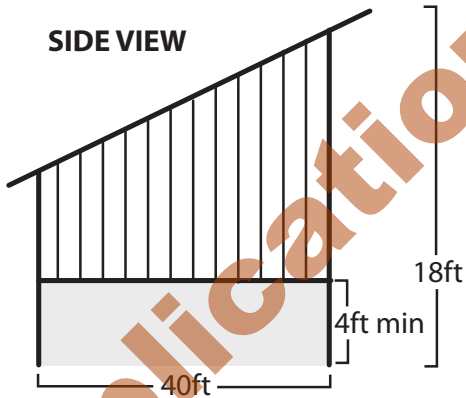
#### UT Plan T4138\*



\*<http://Bioengr.ag.utk.edu/extension/extpubs/plans/T4138.pdf>

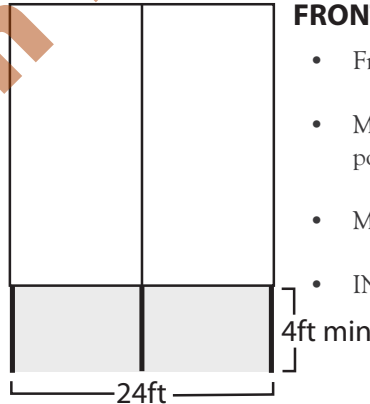
## Monoslope Roof

### SIDE VIEW



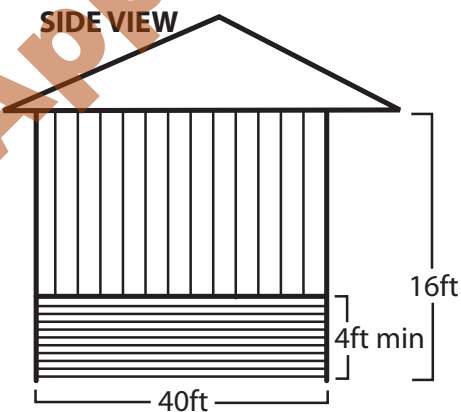
### FRONT VIEW

- Front - must be completely open
- Monoslope roof with reinforced walls, poured concrete or boards/planks
- Minimum of two bays
- INTERIOR walls must be a min of 4 ft. high



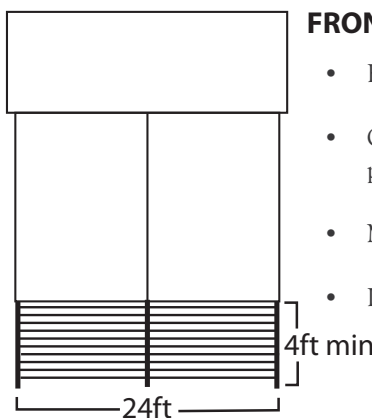
## Gable Roof

### SIDE VIEW



### FRONT VIEW

- Front - must be completely open
- Gable roof with reinforced walls, poured concrete or boards/planks
- Minimum of two bays
- INTERIOR walls must be a min of 4 ft. high



# GRAIN STORAGE

Acreage Minimum Requirements	Premises Registration	\$15,000 Maximum Reimbursement
100 Acres of land in row crop production	Required for Livestock Producers	Standard 35% Cost Share



- **Lifetime Limit** - this program has a lifetime limit of **four (4) grain bin reimbursements**
- Quotes are not required to request cost share funds
- Reimbursements will be based on finished project up to maximum amount
- Reimbursement packet supersedes application information

## PROGRAM GOALS: Improve quantity, quality and marketing through proper storage and management

### GUIDELINES

#### Eligible Items

1. New permanent bins - min. capacity of 10,000 bushels
  - Smaller capacity bins can be combined to reach 10,000 bushels minimum
2. New permanently affixed equipment and accessories, necessary for proper and safe handling of grain, including drying and aeration components, conveyors and bin unload augers
3. Labor conducted by a contractor or the supplier for the construction of new bins and installation of new equipment - reimbursement for labor cannot exceed 30% of total reimbursement - *labor provided by the applicant or their employees is not eligible*
4. Portable bagging system
5. Grain vacuum
6. Transport auger\*
7. Site preparation
  - a. concrete foundations
  - b. aprons
  - c. pads
  - d. associated labor and materials for construction of new bins and/or equipment

#### Requirements

1. It is the applicant's responsibility to ensure that their project is eligible and meets all TAEP criteria.

#### Ineligible Items - Most commonly requested

1. Grain/gravity wagons
2. Material and labor for the installation of electrical service to bins or equipment
3. Plastic used in bagging
4. Labor provided by applicant or their employees
5. Any grain bin or grain handling equipment for commercial purposes
6. Addition of rings to existing bins to increase capacity
7. Used bins, equipment and used materials unless otherwise noted



\* Transport auger may be new or used. Used item must be:

- In excellent working condition
- No excessive rust
- Functional soundness
- Reasonable market price



## Online

Applicants may apply electronically at TAEP Online. *Please note that electronic applications are not mandatory. See page 20 for instructions for applying online.*

## Paper

Applicants choosing to apply using the paper method will need to submit Application A form (pages 21 & 22) and Form W-9 (page 23).

Important Note: Applicants are encouraged to keep a copy of their application materials and to mail the original using a traceable method of delivery. For example, USPS Return Receipt method will provide the sender with evidence of delivery (to whom the mail was delivered and date of delivery).

### Basic Instructions for Application A and Form W-9

Review program descriptions and requirements to determine which programs you are eligible for and what certifications/permits are required to apply. Complete all sections of the application. Visit [www.tn.gov/taep](http://www.tn.gov/taep) for complete application instructions.

- **Taxpayer Identification Number (TIN)** - list your preferred tax number. This number must match the tax number listed on your Form W-9. Please list only one number.  
The TIN number is NOT your TN agricultural sales tax exempt number. For information on obtaining your TN agricultural sales and use tax certificate of exemption, contact TN Dept. of Revenue by calling 1-800-342-1003, emailing [Tn.Revenue@tn.gov](mailto:Tn.Revenue@tn.gov) or visiting [www.tn.gov/revenue](http://www.tn.gov/revenue).
- **Name** - enter your **full legal name** and indicate your title and any suffix you may have. The name you list on Application A must match the name you list on your Form W-9.  
Applicant name must match name on educational certifications, permits, premises registration, and property records, where required for eligibility. You can add your commonly used name to the application in parentheses (nickname/common name).
- **Mailing Address** - enter the address where you receive your mail. TAEP documentation will be sent to this address. This address may be different than your home or farm address. This mailing address must match the address you list on your Form W-9.
- **Residential Address** - enter the address where you live. This address may be the same as your mailing or farm address.
- **Farm Address** - enter the physical address of the farm where your project will be located.
- **Premises Information** - see page 4, Eligibility Requirements #6, for information.
- **Applicant Certifications/Permits** - BQA and PQA certifications must be current at the time of application. Dairy producers must be permitted by TDA at time of application to be eligible as a dairy.
- **Livestock/Acreage** - each program has a minimum number of livestock/acreage requirements. The applicant must meet at least one requirement per program applied for, along with other eligibility requirements.
- **Cost Share Request Summary** - follow instructions to select your cost share request(s).
- **Applicant Agreement** - this section features several important bullet points regarding program participation. Read each line of text. Print your name and date. Sign your name.
- **Form W-9** - the name you list on Application A must match the name you list on this form. The taxpayer number listed on Application A must match the number listed on this form. Signature must match taxpayer name listed on this form. **Funds received as a result of TAEP reimbursement are taxable. Participants will receive Form 1099-G for payments over \$600.00.**

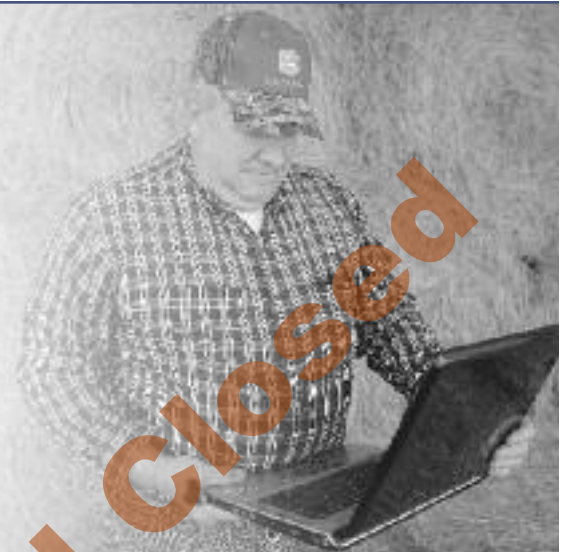
### Approval Notifications

Applicants will be notified in writing of approval or denial. Allow 12 weeks for application processing. Each program approval will include reimbursement instructions along with approval documents. Please note that receipts/payments dated prior to June 1, 2015 are not eligible.

# TAEP ONLINE

## Applying Online for Application A

- Visit [www.tn.gov/taep](http://www.tn.gov/taep) during the application period
- Click on the TAEP Online link
- Click on the 2015 TAEP Application A link
- **If you have a TAEP Online account**
  - Click “yes” and enter your premise account number and password
  - Review your information and make updates if needed
  - Select cost share programs and indicate priority level (1-3)
  - Follow submission instructions and print a copy of your application
- **If you do not have a TAEP Online account**
  - Click “no” and complete all sections of the application
  - Follow submission instructions and print a copy of your application
  - Please note that a current email address is required



## More about TAEP Online

TAEP Online is an account management system that allows producers participating in TAEP to view information about their account. Participants can view their history, make contact updates, and see current status of application and reimbursements. If you have not participated in TAEP previously, you will not have an online account but you will be able to apply online during the application period.

## Accessing your TAEP Online Account

In order to access your TAEP Online account, you will need a current email address, your TAEP ID number, and your premises account number.

TAEP ID numbers can be found on the TAEP Account Information sheet in your 2014 approval packet. If you do not have your TAEP ID number, email [taep.online@tn.gov](mailto:taep.online@tn.gov) to request a number. Include your name, address and premises account number in the email. The last date to request a TAEP ID number for the 2015 application period is May 30, 2015.

# Genetics - Livestock Equipment - Hay Storage – Grain Storage Livestock Working Facility Cover - Livestock Feed Storage 2015 Cost Share Application – Application A

Office Use Only  
Date Received

## 1. APPLICANT INFORMATION

Last Name		First Name		Middle Name	Title	Suffix
					<input type="checkbox"/> MR <input type="checkbox"/> MRS <input type="checkbox"/> MS <input type="checkbox"/> MISS	<input type="checkbox"/> JR <input type="checkbox"/> SR <input type="checkbox"/> I <input type="checkbox"/> II <input type="checkbox"/> III <input type="checkbox"/> IV
Taxpayer Identification Number (TIN)		Use number listed on Form W-9 (page 23). Provide only one number, either your social security # (XXX-XX-XXXX) or employer identification # (XX-XXXXXXX).				
Federal IRS Schedule F (Form 1040)		I certify that I have filed a Federal IRS Schedule F in one of the following years. Please check year(s) filed: <input type="checkbox"/> 2013 <input type="checkbox"/> 2014				
Mailing	Street		City		ST	Zip Code
					TN	
	List the address on Form W-9 (page 23) as your mailing address. This address will be used for all correspondence.					
Home					TN	
	<input type="checkbox"/> same as mailing					
Home Phone		Cell Phone		E-mail		

## 2. FARM/PREMISES INFORMATION

Farm Street Address – project location		Farm City		ST	Zip Code	Farm County
				TN		
Premises Account #			Premises ID #			
TDA Premises Registration is required if applicant has livestock on their operation. See page 4 for more information.						

## 3. APPLICANT CERTIFICATIONS/PERMITS

Beef Quality Assurance (BQA) – Required for cattle	BQA Certification #:	BQA Expiration Date:
	BQA certification must be current at time of application.	
TDA Dairy Permit # – Required to be eligible as a dairy	TDA Dairy Permit #:	
Pork Quality Assurance Plus (PQA) – Required for swine	PQA Certification #:	PQA Expiration Date:
Certifications/permits must be completed by applicant. No substitutions allowed. Master certifications are required at time of reimbursement.		

## 4. LIVESTOCK AND ACREAGE INFORMATION

Head of Livestock = maximum number of single type, regardless of sex or age, at one time during the last 12 months.

Check Livestock Type	List # of Head	Check Livestock Type	List # of Head	Check Acreage Type	List # of Acres
<input type="checkbox"/> Cattle - Beef		<input type="checkbox"/> Goats - Meat		<input type="checkbox"/> Hay	
<input type="checkbox"/> Cattle - Dairy - Milk producer		<input type="checkbox"/> Goats - Dairy		<input type="checkbox"/> Corn	
<input type="checkbox"/> Cattle - Dairy - Heifer replacement		<input type="checkbox"/> Sheep - Meat		<input type="checkbox"/> Soybeans	
<input type="checkbox"/> Swine		<input type="checkbox"/> Sheep - Dairy		<input type="checkbox"/> Wheat	

Office Use Only:

GE

LE

WF

HS

FS

GS



AG-0650 (Rev. 2/15)

RDA 3074

## 5. COST SHARE REQUEST SUMMARY

- Select **one program** from each program group - *Genetics, Facility Improvement, and Storage*
  - Indicate your request by checking the program box in the shaded area
  - Check "no request" if you do not want to apply for any of the group's programs
- Select **one priority rank** for each program group (*1=first choice, 2=second choice, and 3=third choice*)
  - You may only have **one** 1st choice

### GENETICS

☐ 1<sup>st</sup> choice    ☐ 2<sup>nd</sup> choice    ☐ 3<sup>rd</sup> choice

☐ Genetics    ☐ No Request

ONE PROGRAM AVAILABLE

### FACILITY IMPROVEMENT

☐ 1<sup>st</sup> choice    ☐ 2<sup>nd</sup> choice    ☐ 3<sup>rd</sup> choice

☐ Livestock Equipment    ☐ Livestock Working Facility Cover    ☐ No Request

CHOOSE ONLY ONE PROGRAM

### STORAGE

☐ 1<sup>st</sup> choice    ☐ 2<sup>nd</sup> choice    ☐ 3<sup>rd</sup> choice

☐ Grain Storage    ☐ Hay Storage    ☐ Livestock Feed Storage    ☐ No Request

CHOOSE ONLY ONE PROGRAM

## 6. APPLICANT AGREEMENT

- I certify that I am a citizen of the United States of America and/or lawfully present in the United States.
- I certify that I am a resident of Tennessee and that I am at least 18 years old on application date.
- I understand that only one Application A is allowed per Federal IRS Schedule F, per person, per application period.
- I understand that it is my responsibility to ensure that my project is eligible and meets all TAEP criteria.
- I certify that all the information on this application is complete, true and factual to the best of my knowledge and belief.
- I understand that providing any false, fraudulent or misleading information may result in penalties and/or make this farm/tract ineligible to participate in present and/or future Tennessee Department of Agriculture programs.
- I also understand that failure to utilize allocated funds can affect eligibility for future programs.
- I have reviewed and understand all of the guidelines listed in this application booklet.

Print Applicant Name

Date

Applicant Signature

## 7. HOW TO SUBMIT "APPLICATION A"

- ☐ Review each section of application for completeness.
- ☐ Fill in all blanks and check appropriate boxes where requested.
- ☐ Attach completed Form W-9 (page 23).
- ☐ NO FAXES OR EMAILS ACCEPTED - Applications are only accepted by mail or hand delivery.

Mail to:

TN Dept. of Agriculture  
Attn: TAEP FY2015-A  
P.O. Box 40627  
Nashville, TN 37204

Printed applications must be postmarked June 1 – 6, 2015 or hand delivered June 1 – 5, 2015.  
Applicant will be notified in writing of approval or denial of application. Allow 12 weeks for processing.

## Request for Taxpayer Identification Number and Certification

Give Form to the  
requester. Do not  
send to the IRS.

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only <b>one</b> of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <b>Note.</b> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
7 List account number(s) here (optional)		

<b>Part I Taxpayer Identification Number (TIN)</b> Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3. <b>Note.</b> If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.	<b>Social security number</b> [ ][ ][ ] - [ ][ ] - [ ][ ][ ][ ][ ] <b>or</b> <b>Employer identification number</b> [ ][ ] - [ ][ ][ ][ ][ ][ ][ ][ ]
---	--

<b>Part II Certification</b> Under penalties of perjury, I certify that: 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and 3. I am a U.S. citizen or other U.S. person (defined below); and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. <b>Certification instructions.</b> You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.	<b>Sign Here</b> Signature of U.S. person ▶ _____ Date ▶ _____
--	--

<b>General Instructions</b> Section references are to the Internal Revenue Code unless otherwise noted. <b>Future developments.</b> Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at <a href="http://www.irs.gov/fw9">www.irs.gov/fw9</a> . <b>Purpose of Form</b> An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following: <ul style="list-style-type: none"><li>Form 1099-INT (interest earned or paid)</li><li>Form 1099-DIV (dividends, including those from stocks or mutual funds)</li><li>Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)</li><li>Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)</li><li>Form 1099-S (proceeds from real estate transactions)</li><li>Form 1099-K (merchant card and third party network transactions)</li></ul>	<ul style="list-style-type: none"><li>Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)</li><li>Form 1099-C (canceled debt)</li><li>Form 1099-A (acquisition or abandonment of secured property)</li></ul> <p>Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.</p> <p><i>If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.</i></p> <p>By signing the filled-out form, you:</p> <ol style="list-style-type: none"><li>1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),</li><li>2. Certify that you are not subject to backup withholding, or</li><li>3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and</li><li>4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See <i>What is FATCA reporting?</i> on page 2 for further information.</li></ol>
--	--



**Note.** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

## What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note. ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

**Line 2**

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

**Line 3**

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

**Limited Liability Company (LLC).** If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

**Line 4, Exemptions**

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

**Exempt payee code.**

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note.** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

**Line 5**

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

**Line 6**

Enter your city, state, and ZIP code.

**Part I. Taxpayer Identification Number (TIN)**

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup>  The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>2</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor <sup>2</sup>
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

**\*Note.** Grantor also must provide a Form W-9 to trustee of trust.

**Note.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

## Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

## TAEP APPLICATION A – Quick Reference for 2015 Program Requirements for Livestock Producers

Producer Type	Genetics \$2,000 Max	Livestock Equipment \$3,500 Max	Livestock Working Facility Cover \$3,500 Max	Hay Storage \$7,500 Max	Livestock Feed Storage \$10,000 Max
<b>Cattle</b> <i>Beef/Dairy</i>	<ul style="list-style-type: none"> <li>• 30 Head min.</li> <li>• Premises ID</li> <li>• BQA</li> <li>• Standard = 35%</li> <li>• MBP or MDP = 50%</li> </ul>	<ul style="list-style-type: none"> <li>• 30 Head min.</li> <li>• Premises ID</li> <li>• BQA</li> <li>• Standard = 35%</li> <li>• MBP or MDP = 50%</li> <li>• Permit - Dairy only items</li> </ul>	<ul style="list-style-type: none"> <li>• 30 Head min.</li> <li>• Premises ID</li> <li>• BQA</li> <li>• Standard = 35%</li> <li>• MBP or MDP = 50%</li> </ul>	<ul style="list-style-type: none"> <li>• 30 Head min.</li> <li>• Premises ID</li> <li>• BQA</li> <li>• Standard = 35%</li> <li>• MBP or MDP = 50%</li> </ul>	<ul style="list-style-type: none"> <li>• 100 Head min.</li> <li>• Premises ID</li> <li>• BQA</li> <li>• Standard = 35%</li> <li>• MBP or MDP = 50%</li> <li>• Permit - Dairy only items</li> </ul>
<b>Goats/Sheep</b> <i>Meat/Dairy</i>	<ul style="list-style-type: none"> <li>• 50 Head min. (combined)</li> <li>• Premises ID</li> <li>• Standard = 35%</li> <li>• MMGP or MDP = 50%</li> </ul>	<ul style="list-style-type: none"> <li>• 50 Head min. (combined)</li> <li>• Premises ID</li> <li>• Standard = 35%</li> <li>• MMGP or MDP = 50%</li> <li>• Permit - Dairy only items</li> </ul>	<ul style="list-style-type: none"> <li>• 50 Head min. (combined)</li> <li>• Premises ID</li> <li>• Standard = 35%</li> <li>• MMGP or MDP = 50%</li> </ul>	<ul style="list-style-type: none"> <li>• 50 Head min. (combined)</li> <li>• Premises ID</li> <li>• Standard = 35%</li> <li>• MMGP or MDP = 50%</li> </ul>	<ul style="list-style-type: none"> <li>• 150 Head min. (combined)</li> <li>• Premises ID</li> <li>• Standard = 35%</li> <li>• MMGP or MDP = 50%</li> <li>• Permit - Dairy only items</li> </ul>
<b>Swine</b>					<ul style="list-style-type: none"> <li>• 100 Head min.</li> <li>• Premises ID</li> <li>• Standard = 35%</li> <li>• PQA Plus</li> </ul>
<b>Abbreviations</b>	<p>BQA=Beef Quality Assurance                      MBP=Master Beef Producer or Advanced Master Beef Producer                      PQA=Pork Quality Assurance                      MDP=Master Dairy Producer – two or more modules required per program year.                      MMGP=Master Meat Goat Producer or Advanced Master Meat Goat Producer                      Head of livestock refers to maximum number of single type, regardless of sex or age, <b>at one time</b> during last 12 months.                      Goats/Sheep can be combined to meet minimum number requirement.</p>				

The following cost share programs are also offered by TAEP.  
 Please contact [taep.outreach@tn.gov](mailto:taep.outreach@tn.gov) for additional information.

Licensed Livestock Market Equipment Cost Share Program  
 Poultry Cost Share Program  
 Producer Diversification Cost Share Program  
 Veterinarian Equipment Cost Share Program

### Nondiscrimination

The Tennessee Department of Agriculture prohibits discrimination against persons based on their race, color, national origin, sex, age or disability. Any person alleging discrimination based on a prohibited basis has a right to file a complaint within 180 days of the alleged discrimination with the Tennessee Department of Agriculture and/or the Tennessee Human Rights Commission. For more information contact Nakisha Easley, Title VI Coordinator at 615.837.5167.

### Public Disclosure

Under Tennessee's Public Records law, information provided to the state becomes public record and is open to public inspection unless otherwise protected by state or federal law. A public record is defined as all documents or materials, regardless of physical form or characteristics made or received in connection with the transaction of official business by any governmental agency. Please be aware that information collected by the Tennessee Department of Agriculture could be made available to the public upon request by any citizen of the state. Requests for public records will be examined for compliance with public record laws.

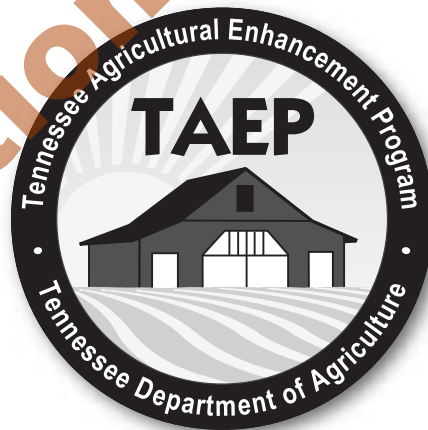


livestock.genetics@tn.gov  
livestock.equipment@tn.gov  
workingfacility.cover@tn.gov  
grain.storage@tn.gov  
hay.storage@tn.gov  
livestock.feedstorage@tn.gov  
producer.diversification@tn.gov  
taep.outreach@tn.gov  
taep.online@tn.gov

Tennessee Agricultural Enhancement Program  
Tennessee Department of Agriculture  
Ellington Agricultural Center  
P.O. Box 40627  
Nashville, TN 37204

**Information Line**

**1.800.342.8206**



Physical Address  
Ellington Agricultural Center  
Holeman Building  
424 Hogan Road  
Nashville, TN 37220



Tennessee Department of Agriculture. Authorization No. 325372. 35,000 copies, February 2015 this public document was promulgated at a cost of \$0.28 per copy.